

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

January 18, 1956

Alcohol and Tobacco Tax Division
Industry Circular No. 56-3

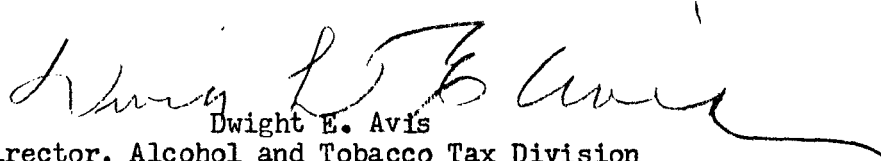
Use of Outer Containers
for Packages of Tobacco Products

Manufacturers of tobacco, cigars, and cigarettes:

1. This is to advise you that stamped packages of manufactured tobacco, cigars, and cigarettes may be enclosed by manufacturers in outer containers for purposes of marketing and sale.

2. The new regulations in Title 26 (1954), Code of Federal Regulations, Part 275, relating to manufactured tobacco, which became effective on July 19, 1955, and Part 270, relating to cigars and cigarettes, which became effective on June 25, 1955, are silent in regard to this method of packaging. However, since these regulations eliminated many former restrictions and requirements, and since it does not appear that the revenue will be jeopardized, manufacturers will be permitted to place taxpaid (stamped) packages of manufactured tobacco, cigars, and cigarettes in outer containers which may be sealed. However, it is to be distinctly understood that, in the course of their inspection of tobacco products so put up, revenue officers are authorized to open such outer containers to permit inspection of the contents.

3. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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